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June 12, 2026

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Key Points of Interest Expected in the Financial Results for the 1st Quarter of the Fiscal Year Ending January 31, 2027

The Company has published a list of anticipated questions and answers in relation to the “Consolidated Financial Results for the Three Months Ended April 30, 2026” announced today. Please see attached a list of expected questions and answers.

In addition, we plan to publish a video summary of the First Quarter Financial Results for the Fiscal Year Ending January 31, 2027 on YouTube. The video is expected to be added to the following channel and playlist on June 12, 2026.

Distribution	Investment WEB <Japanese only>
Channel	https://www.youtube.com/@TOUSHI-WEB
Playlist	Earnings Flash! (Live coverage on the day of the earnings announcement) <Japanese only> https://www.youtube.com/playlist?list=PLYVuohn8lKmvTjoyEsoIVj41oiykOdacJ
Broadcast Date and Time	June 12, 2026, around 8:00 PM JST (scheduled)
Broadcaster	EVENT'S Inc.

Key Points of Interest Expected in the Financial Results for the 1st Quarter of the Fiscal Year Ending January 31, 2027

■ Financial Results for the First Quarter and Progress toward Forecasts

Q1: Compared to the first-half earnings forecast announced at the time of the FY1/2026 earnings release, operating profit is showing a high rate of progress as of the end of first quarter, and ordinary profit and net income attributable to owners of the parent have already met the first-half earnings forecast. We had heard that the company aimed to bring forward the timing of returning to profitability, but should we consider this to be due to a significant irregularity? Please also explain the reason for maintaining the earnings forecast.

As a result of advancing the reconstruction of our earnings base through the past four fiscal periods of restructuring, we recognize that some of the outcomes have begun to materialize. Accordingly, we do not view there as having been any material irregularities relative to our earnings forecast at the operating profit level. On the other hand, ordinary profit and net income attributable to owners of the parent have been boosted by the impact of foreign exchange trends.

Furthermore, the current earnings forecast has been formulated based on conservative assumptions that incorporate uncertainties, taking into account not only the inherent seasonality of our business but also the fact that, during the restructuring period, repeated downward revisions to earnings forecasts impaired our credibility in the equity market. At present, progress is running ahead of schedule relative to our plan, which had assumed a concentration of performance in the second half of the fiscal year. Our top priority is to achieve a return to profitability at the net income level for the current fiscal year and to meet our earnings forecast. While ensuring stability in our business operations, we will also strive to exceed these targets.

● Factors Affecting Operating Profit/Loss

We have been working to improve profitability through a business restructuring centered on withdrawing from the Media Contents business. The year-over-year difference is largely attributable to a reduction in personnel expenses due to layoffs in the Overseas Solutions segment and a decrease in expenses such as amortization costs associated with the restructuring. As a result, our revenue base is becoming more stable, and profitability is steadily recovering.

(Unit: million yen)

		FY2026 Q1 Results	FY2027 Q1 Results	Difference
Domestic Solutions	Net Sales	6,296	6,773	+477
	Operating profit	288	233	-55
Overseas Solutions	Net Sales	4,862	4,463	-398
	Operating profit	-115	-13	+101
Media Contents	Net Sales	1,601	—	-1,601
	Operating profit	-119	—	+119
Company-wide	Operating profit	-75	46	+122
Consolidated Total	Net Sales	12,759	11,237	-1,522
	Operating profit	-22	266	+288

● Domestic Solutions

Due primarily to progress in the gaming sector exceeding expectations, the progress rate against first-half forecasts was 52.6% for net sales and 139.7% for operating income. For the current period, robust demand in the gaming sector is expected to continue, and we have expanded floor space and increased seating capacity at our existing domestic locations. On the other hand, in the non-gaming sector, order acquisition has been below expectations. While this is within a range that can be offset by the gaming sector, we recognize it as one of the uncertainties behind maintaining our current earnings forecast. We are making steady progress in securing engineers critical to sales expansion, and we aim to strengthen deal acquisition

and regain momentum by packaging key offerings and revising our sales framework.

Furthermore, compared to the same period last year, the increase in profit relative to the increase in revenue is limited due to the impact of changes in the allocation criteria for common expenses resulting from the consolidation of Group headquarters functions. Operating profit for Domestic Solutions in the first quarter was 233 million yen (year-on-year: -55 million yen, operating profit margin: 3.4%); however, based on the same allocation criteria as the previous fiscal year, it would have been 378 million yen (year-on-year: +90 million yen, operating profit margin: 5.6%). Going forward, we will strive to improve profitability through stable growth in the gaming sector and accelerated growth in the tech sector.

- **Overseas Solutions**

In our Overseas Solutions business, where the gaming sector accounts for the majority of revenue, performance is susceptible to external factors such as differences in business practices; therefore, this business carries inherent risks of performance fluctuations and is considered one of the uncertainties that have led us to maintain our earnings forecast. In the first quarter, performance across all services generally exceeded expectations, led by our core voice recording and localization services. However, following the fourth quarter of the previous fiscal year, we recorded 50 million yen of an allowance for doubtful accounts related to clients. Consequently, progress against our first-half forecasts stood at 50.6% for revenue, operating profit remained at a loss of 13 million yen (compared with a first-half forecast of 111 million yen).

On a year-on-year basis, despite lower revenue, the Company significantly reduced its losses due to the absence of temporary advertising expenses related to the rebranding implemented in the first quarter of the previous fiscal year, as well as the effects of layoffs carried out since the second half of the previous fiscal year in preparation for a decline in orders.

Q2: I would like to know the impact of exchange rates on performance.

For the first quarter of the current fiscal year, the average exchange rate applied during the period was 156.48 yen per U.S. dollar (152.95 yen in the first quarter of the previous fiscal year), and the average exchange rate for the British pound was 211.08 yen (198.06 yen in the same period of the previous fiscal year). In both cases, the weaker yen had an impact. In addition, while transactions are conducted in multiple other currencies, the overall impact on net sales and operating profit was limited. However, due to the translation of foreign currency-denominated assets and liabilities, foreign exchange gains of 248 million yen were recorded.

Within the Group, the Company primarily records foreign currency-denominated loans extended to overseas subsidiaries engaged in Overseas Solutions businesses. In the first quarter of the previous fiscal year, foreign exchange losses of 433 million yen were recorded, mainly due to the appreciation of the yen, with the exchange rate moving from 154.43 yen per U.S. dollar at the end of the fiscal year before last to 142.57 yen per U.S. dollar. As a result of these differences, foreign exchange gains and losses increased by ¥681 million compared with the same period of the previous year.

This is one of the factors contributing to the Company's ordinary profit and profit attributable to owners of the parent for the first half exceeding the corresponding earnings forecast. As it is difficult to form a reasonable outlook on future foreign exchange trends, we consider this to be one of the uncertainties in maintaining our current earnings forecast.

Q3: I would like to know the impact of the situation in the Middle East.

In July 2025, we announced that Side International Holdings Limited (hereinafter "Side"), a consolidated subsidiary of the Company, had signed a Memorandum of Understanding (MoU) with Savvy Games Group (hereinafter "Savvy"), a wholly-owned subsidiary of a Saudi Arabian government-backed fund, regarding support for the growth of the country's gaming ecosystem. Currently, Side is continuing discussions with Savvy from its offices outside Saudi Arabia regarding the establishment of a local subsidiary and the opening of a studio.

Please note that our earnings forecast for the current fiscal year does not anticipate the recognition of revenue related to this matter or the incurrence of significant investments. Therefore, we believe that the impact of recent developments in the

Middle East on our current fiscal year's performance will be minimal. Moving forward, we will continue to contribute to the development of the gaming ecosystem in the Middle East and North Africa region, including Saudi Arabia, in line with the Saudi Arabian government's policy of diversifying away from an oil-dependent economy.

■ Future Management Policy

Q4: We would like to know your vision for business growth.

We have revised our previous management policy of pursuing top-line (revenue) growth and have redefined our top priority as restoring profitability and achieving renewed growth. Following the completion of a series of business reorganizations in FY1/2026—including our withdrawal from the Media Contents business—we will first ensure a return to profitability in net income. Concurrently, we will expand our stable market share in the domestic gaming sector while proceeding with concentrated investments in our key focus areas: the domestic tech sector and the overseas gaming sector.

Although the business environment for software testing and QA has been subject to rapid changes recently, we have identified these changes early on and taken proactive steps to strengthen our organizational structure. Going forward, we will continue to respond flexibly and effectively to changes in the social environment by fostering AI talent—essential for the collaboration between AI technology and humans—and by introducing new services and systems.

[Disclaimer]

This document and information contain so-called “forward-looking statements.” These forward-looking statements are based on current expectations, forecasts, and assumptions that are subject to risks and uncertainties, which may cause actual results to differ substantially from these statements. These risks and uncertainties include general industry and market conditions as well as domestic and international economic conditions, such as interest rates and currency exchange fluctuations. The Company has no obligation to update or correct the forward-looking statements contained in this material, regardless of any new information, future events, etc.